



# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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CONVERSION DATE: July 1, 1998

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## A STATEMENT OF PURPOSE AND INTENT WITH RESPECT TO THE TAXABILITY OF NEWSPAPERS AND DEFINITION OF A "NEWSPAPER"

Issued October 24, 1989

### STATEMENT OF POLICY

The Department of Revenue intends to amend Washington Administrative Code section 458-20-143 (Rule 143) dealing with publishers of newspapers. The amendment to the rule has not been scheduled but full public hearings will be announced and conducted under the provisions of the Administrative Procedures Act, chapter 34.05 RCW, for the change.

During the interim period, pursuant to the provisions of RCW 82.08.0253 the following policy will control the taxability of newspapers and the definition of "newspaper".

There is a limited exemption from retail sales tax for the distribution and newsstand sales of "newspapers". Under current Rule 143, publications devoted to a specialized field do not meet the definition of a "newspaper". The department's new policy is that publications devoted to a specialized field will meet the "newspaper" definition if they satisfy the other requirements of the rule. These other requirements are that the publications be issued regularly at stated intervals of at least once every two weeks, be formed of printed paper sheets without substantial bindings, include current events, and be sold through subscription and/or newsstands.

There has been no change in the position of the department that current events or news be the primary focus of the publication. The department, following guidelines of recent U. S. Supreme Court decisions, will continue to deny the exemption to publications which predominately consist of advertisements or other items of commercial speech.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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## **PROCEDURES**

Publications which will now meet the definition of a "newspaper" may be sold without sales tax being collected. If there are questions as to whether the publication meets the requirements, they should be submitted to the Taxpayer Information and Education Section, Department of Revenue, M/S AX-02, Olympia, WA 98504; or call (206) 753-5525 or instate toll free, 1-800-647-7706.

